AMENDMENTS TO THE SPECIFICATION

Page 17, paragraph 3, please amend as follows:

An insulating film 22 for stabilizing and facilitating the formation of a first rewiring redistribution wiring redistribution wiring layer 24a and second rewiring redistribution wiring layer 24b is formed on the passivation film 20.

Page 18, paragraph 1, please amend as follows:

According to this embodiment, the first wiring structure 30 comprises a first post portion 28a serving as an electrode post which is electrically connected to the first external terminal 32a, and a first rewiring redistribution wiring layer 24a for electrically connecting the first post portion 28a to the circuit element connecting pad 18b. Note that a part of the first rewiring redistribution wiring layer 24a preferably serves as a first post pad 26a, and the first post portion 28a is preferably electrically connected to the first post pad 26a.

Page 18, paragraph 2, please amend as follows:

The second wiring structure 31 comprises a second post portion 28b serving as an electrode post which is electrically connected to the second external terminal 32b, and a second rewiring redistribution wiring layer 24b for electrically connecting the second post portion 28b to the circuit element connecting pad 18a. Note that a part of the second rewiring redistribution wiring layer 24b preferably serves as a second post pad 26b, and the second post portion 28b is preferably electrically connected to the second post pad 26b.

Page 18, paragraph 3, please amend as follows:

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As shown in Fig. 2, the first rewiring redistribution wiring layer 24a is formed as a wire in a fan-in configuration connecting the circuit element connecting pad 18b to the first post portion 28a within the first region 02. Also in Fig. 2, the second rewiring redistribution wiring layer 24b is formed as a wire in a fan-out configuration connecting the circuit element connecting pad 18a to the second post portion 28b from the first region 02 to the second region 04.

Paragraph 4, bridging pages 18 and 19, please amend as follows:

The first post pad 26a and second post pad 26b are provided on the insulating film 22. As shown in Fig. 2, one end side of the first rewiring redistribution wiring layer 24a is electrically connected to the top face of the circuit element connecting pad 18b through the insulating film 22. The first rewiring redistribution wiring redistribution wiring layer 24a is formed so as to extend from this one end side to the top of the insulating film 22, and the other end side of the first rewiring redistribution wiring layer 24a serves as the first post pad 26a. Similarly to the first rewiring redistribution wiring layer 24a, one end side of the second rewiring redistribution wiring layer 24b is electrically connected to the other circuit element connecting pad 18a, and the other end side thereof serves as the second post pad 26b.

Paragraph 5, bridging pages 19 and 20, please amend as follows:

A sealing portion 34 is provided on the wiring structures, or in other words on the insulating film 22 formed with the first and second rewiring redistribution wiring layers, so as to bury the first post portions 28a formed on the first region 02 and the second post portions 28b formed on the second region 04. The top faces of the first post portions 28a

and second post portions 28b are each exposed from the sealing portion 34.

Page 27, paragraph 1, please amend as follows:

As shown in Fig. 5, the first sub-wiring structure 30a, which is guided from the opening portion 60 toward the center of the circuit element forming region 14, is formed as the first rewiring redistribution wiring layer 24a.

Page 27, paragraph 2, please amend as follows:

The second wiring structure 31 is formed on the surface of the insulating film 22 from the first region 02 to the second region 04 as the second rewiring redistribution wiring layer 24b. The first and second rewiring redistribution wiring layers 24a and 24b are preferably formed simultaneously according to an identical process using either copper (Cu) or an alloy containing copper (Cu) as a material.

Page 27, paragraph 3, please amend as follows:

At this time, at least the wires of the first rewiring redistribution wiring layers

24a which are connected to terminals to be connected to a power source or terminals to be
grounded are preferably formed as shorter wires in order to reduce resistance components
and parasitic inductance in the wires.

Page 27, paragraph 4, please amend as follows:

To reduce resistance components and parasitic inductance in the wires, at least the wires of the first rewiring redistribution wiring layers 24a that are connected to terminals to be connected to a power source or terminals to be grounded are preferably formed such that the surface area of a cross section of a partial region severed in an orthogonal direction to the direction in which the wires extend is larger than the surface area of a

cross section of the other wires, for example the wires connected to the second subexternal terminals 32ab. In other words, one or both of the width and the thickness of these wires is preferably increased.

Paragraph 5, bridging pages 27 and 28, please amend as follows:

Also regarding at least the wires of the first rewiring redistribution wiring layers 24a that are connected to terminals to be connected to a power source or terminals to be grounded in this constitutional example of this embodiment, for example, these wires are connected to terminals to be connected to a power source or terminals to be grounded, and hence in order to reduce parasitic inductance in the wiring layers, these wires are preferably formed from a material having low resistivity and low magnetic permeability.

Page 28, paragraph 1, please amend as follows:

Here, the manufacturing process for the rewiring redistribution wiring layers will be described. First, a metallic film is provided on the insulating film 22 so as to bury the two opening portions 60 described with reference to Fig. 4(B).

Page 28, paragraph 2, please amend as follows:

The metallic film is formed into the desired wiring structures by a well-known photolithography technique. As shown in Fig. 5, the first rewiring redistribution wiring layer 24a and second rewiring redistribution wiring layer 24b, the first external terminal connecting pad 26a formed as a part of the first rewiring redistribution wiring layer 24a, and the second external terminal connecting pad 26b formed as a part of the second rewiring redistribution wiring layer 24b are formed thereby.

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Page 28, paragraph 3, please amend as follows:

Here, an example was described in which the first and second rewiring redistribution wiring layers 24a and 24b are formed simultaneously by an identical process, but the first rewiring redistribution wiring layer 24a and second rewiring redistribution wiring layer 24b may be formed by different processes using different materials.

Page 29, paragraph 2, please amend as follows:

Here, the first rewiring redistribution wiring layer 24a and second rewiring redistribution wiring layer 24b are preferably formed at a film thickness of approximately 5µm respectively.

Page 34, paragraph 2, please amend as follows:

An insulating film 22 for stabilizing and facilitating formation of a first rewiring redistribution wiring layer 24a and second rewiring redistribution wiring layer 24b is formed on the passivation film 20.

Page 35, paragraph 3, please amend as follows:

The first wiring structure 30, second wiring structure 31, and third wiring structure 33, which are connected to the circuit element connecting pads 18 and metallic layer connecting pads 19, will now be described. Similarly to the first embodiment, the first wiring structure 30 comprises a first post portion 28a serving as an electrode post which is electrically connected to the first external terminal 32a, and a first rewiting redistribution wiring layer 24a for electrically connecting the first post portion 28a to the circuit element connecting pad 18b.

Page 35, paragraph 4, please amend as follows:

Note that a part of the first rewiring redistribution wiring layer 24a preferably serves as a first post pad 26a, and the first post portion 28a is preferably electrically connected to the first post pad 26a.

Paragraph 5, bridging pages 35 and 36, please amend as follows:

The second wiring structure 31 comprises a second post portion 28b serving as an electrode post which is electrically connected to the second external terminal 32b, and a second rewiring redistribution wiring layer 24b for electrically connecting the second post portion 28b to the circuit element connecting pad 18a. Note that a part of the second rewiring redistribution wiring layer 24b preferably serves as a second post pad 26b, and the second post portion 28b is preferably electrically connected to the second post pad 26b.

Page 36, paragraph 1, please amend as follows:

As shown in Fig. 8(A), the first rewring redistribution wiring layer 24a is formed as a wire in a fan-in configuration connecting the circuit element connecting pad 18b to the first post portion 28a within the first region 02. Also in Fig. 8(A), the second rewiring redistribution wiring layer 24b is provided as a wires in a fan-out configuration connecting the circuit element connecting pad 18a to the second post portion 28b from the first region 02 to the second region 04.

Page 36, paragraph 2, please amend as follows:

The first post pad 26a and second post pad 26b are provided on the insulating film 22. As shown in Fig. 8(A), one end side of the first rewiring redistribution wiring

layer 24a is electrically connected to the top face of the circuit element connecting pad 18b through the insulating film 22. The first rewiring redistribution wiring layer 24a is formed so as to extend from this one end side to the top of the insulating film 22, and the other end side of the first rewiring redistribution wiring layer 24a serves as the first post pad 26a. Similarly to the first rewiring redistribution wiring layer 24a, one end side of the second rewiring redistribution wiring redistribution wiring layer 24b is electrically connected to the other circuit element connecting pad 18a, and the other end side thereof serves as the second post pad 26b.

Page 44, paragraph 1, please amend as follows:

As shown in Fig. 9(B), the first wiring structure 30, which is guided from the opening portion 60 toward the center of the circuit element forming region 14, is formed as the first rewiring redistribution wiring layer 24a.

Page 44, paragraph 2, please amend as follows:

The second wiring structure 31 is formed from the circuit element connecting pads 18, or in other words from the first region 02 to the second region 04, as the second rewiring redistribution wiring layer 24b.

Page 44, paragraph 5, please amend as follows:

The first rewiring redistribution wiring layer 24a, second rewiring redistribution wiring layer 24b, and third wiring structure 33 are preferably formed simultaneously, by an identical process, and from the same material in order to simplify the process.

Paragraph 6, bridging pages 44 and 45, please amend as follows:

If desired, however, the first rewiring redistribution wiring layer 24a, second

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different times, by different processes, and from different wiring materials.

Page 45, paragraph 1, please amend as follows:

In particular, the second rewiring redistribution wiring layer 24b and third wiring structure 33 are formed in the aforementioned micro-strip line configuration, and hence, in order to obtain a desired characteristic inductance, the second rewiring redistribution wiring layer 24b and third wiring structure 33 are formed at an optimum wire width and thickness in consideration of the material and thickness of the metallic layer 27, the material and thickness of the insulating film 22, and so on.

Page 45, paragraph 2, please amend as follows:

Similarly to the first embodiment, in order to reduce resistance components and parasitic inductance in the wires, at least the wires of the first rewiring redistribution wiring layers 24a that are connected to external terminals to be connected to a power source are preferably formed such that the surface area of a cross section severed in an orthogonal direction to the direction in which the wires extend is larger than the surface area of a cross section of the other wires, or in other words such that either the width or the thickness of these wires, or both in combination, is increased.

Page 45, paragraph 3, please amend as follows:

Also regarding at least the wires of the first rewiring redistribution wiring layers

24a that are connected to external terminals to be connected to a power source, in order to
reduce resistance components and parasitic inductance in the wires, these wires are
preferably formed by selecting a material having low resistivity and low magnetic

permeability.

Paragraph 4, bridging pages 45 and 46, please amend as follows:

The first rewiring redistribution wiring layer 24a, second rewiring redistribution wiring layer 24b, and third wiring structure 33 are formed as follows. In other words, a metallic film connected to the electrode pads 18 and 19 is formed on the insulating film 22.

Page 46, paragraph 1, please amend as follows:

The metallic film is formed into the wiring structures by a process employing a well-known photolithography technique. More specifically, as shown in Fig. 9(B), the first rewiring redistribution wiring layer 24a and second rewiring redistribution wiring layer 24b, the first external terminal connecting pad 26a formed as a part of the first rewiring redistribution wiring layer 24a, and the second external terminal connecting pad 26b formed as a part of the second rewiring redistribution wiring layer 24b are formed thereby.

Page 46, paragraph 1, please amend as follows:

In the semiconductor device of this embodiment, the wiring structures formed in the second region, i.e. the second rewiring redistribution wiring layer 24b and third wiring structure 33, are formed in a so-called micro-strip line configuration. In addition to the aforementioned optimization of the wiring structures, by optimizing the material and thickness of the metallic layer 27, the material and thickness of the insulating layer, and so on in accordance with the constitution of the second rewiring redistribution wiring layer 24b and third wiring structure 33, wiring having a desired characteristic can be

formed.

Page 48, paragraph 1, please amend as follows:

According to the manufacturing method for the semiconductor device of this invention, formation of the post portions, rewiring redistribution wiring layers, and pads on the wiring structures may be performed simultaneously or separately. The first and second external terminals may also be formed simultaneously or separately.